

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

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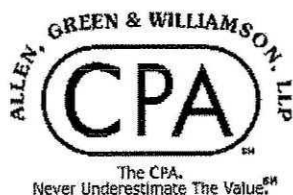
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Independent Accountants' Report on Applying Agreed-Upon Procedures

Vernon Parish School Board
Leesville, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Vernon Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds at each school as of and for the year ended June 30, 2012. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Vernon Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Although the intended use of this letter may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 26, 2012

ANACOCO HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Anacoco High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for September 2011 and January 2012. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit. |
| e. Examine all interfund transfers. | e. No exceptions noted. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions noted. |

**Vernon Parish School Board
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Anacoco High School

Receipts

Procedures

Findings

- | | |
|--|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that no exceptions noted. |
| 2. Select twenty-five receipts on a random basis and perform the following procedures: | 2. Of the twenty-five receipts tested we noted the following: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. Twelve exceptions noted; it was noted that teachers are not always turning in monies to the bookkeeper timely. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. Two exceptions noted, in which the original support was not turned in to the bookkeeper. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. One exception noted, in which there was not inventory count with concession sales. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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Anacoco High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested we noted the following: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. One exception noted, in which a receipt was not attached as support. |
| f. Endorsement agrees with payee. | f. Not applicable; bank does not provide information to the school in the bank statement |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. One exception noted, in which the sales tax was paid. |

Anacoco Elementary School

**Vernon Parish School Board
Leesville, Louisiana**

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Anacoco Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2011 and February 2012. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No interfund transfers.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

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Anacoco Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select twenty-five receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined. No exceptions noted.
2. Of the twenty-five receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Sixteen exceptions noted; it was noted that teachers are not always turning in monies to the bookkeeper timely. Also it was noted that bookkeeper could not locate two receipts because of only having 2 part receipts. One went back to the teacher and one with the receipt; unable to determine which deposit the receipt was within.
 - c. Six exceptions noted. Two of the four exceptions were due to the bookkeeper could not locate two receipts because of only having 2 part receipts. One went back to the teacher and one with the receipt; unable to determine which deposit the receipt was within.
 - d. Six exceptions noted. Two of the four exceptions were due to the bookkeeper could not locate two receipts because of only having 2 part receipts. One went back to the teacher and one with the receipt; unable to determine which deposit the receipt was within.

**Vernon Parish School Board
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Anacoco Elementary School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. Two exceptions noted. Disbursements paid from statements or late notice and not from original invoice. |
| f. Endorsement agrees with payee. | f. Not applicable; bank does not provide information to the school in the bank statement. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. Four exceptions noted. Two related to interest and late fees paid; one related to sales tax paid; and one related to meal paid for staff. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. Two exceptions noted. One related to sales tax paid; and one related to meal paid for staff. |

Evans High School

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Evans High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2011 and February 2012. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No interfund transfers.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
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**Student Activity Funds
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Evans High School

Receipts

Procedures

Findings

- | | |
|--|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined. No exceptions noted. |
| 2. Select twenty-five receipts on a random basis and perform the following procedures: <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | 2. Of the twenty-five receipts selected for testing, the following exceptions were noted: <ul style="list-style-type: none">a. No exceptions noted.b. Four exceptions noted, in which it was noted that teachers are not always turning monies into the bookkeeper timely.c. No exceptions noted.d. No exceptions noted. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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June 30, 2012**

Evans High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. Four exceptions noted; purchase orders were written after purchase was made. |
| f. Endorsement agrees with payee. | f. Not applicable; bank does not provide information to the school in the bank statement. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

Hornbeck High School

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Leesville, Louisiana**

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Hornbeck High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for August 2011 and February 2012. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No interfund transfers.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

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Hornbeck High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select twenty-five receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and no exceptions noted.
2. Of the twenty-five receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Eight exceptions noted, in which it was noted that teachers are not always turning monies into the bookkeeper timely.
 - c. No exceptions noted.
 - d. Six exceptions noted, in which it was noted that five of the exceptions related to the inventory from concessions not agreeing to the deposit. Additionally, one of the six exceptions related to admissions to an event did not reflect the beginning and ending numbers of the tickets sold.

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**Student Activity Funds
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Hornbeck High School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. One exception noted, in which all receipts were not attached as supporting documentation.
f. Endorsement agrees with payee.	f. Not applicable; bank does not provide information to the school in the bank statement.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. Seven exceptions noted, in which purchase orders were written after the date of purchase.

Leesville High School

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**Student Activity Funds
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Leesville High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2011 and December 2011. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No exceptions noted.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. There were eleven checks noted that were over 90 days. There were three checks noted that were voids, but were not voided in the system.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. There were eleven checks noted that were over 90 days. There were three checks noted that were voids, but were not voided in the system.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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Leesville High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select twenty-five receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and no exceptions noted.
2. Of the twenty-five receipts selected for testing, the following exceptions were noted:
 - a. One exception noted in which a receipt could not be located in order to test.
 - b. One exception noted in which a receipt could not be located in order to test.
 - c. Two exceptions noted; one of the exceptions noted in which a receipt could not be located in order to test. The other exception noted was due to batch did not agree to support by \$1.50.
 - d. Three exceptions noted; one of the exceptions noted in which a receipt could not be located in order to test. Two of the exceptions related to no support maintained for concession sales.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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Leesville High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. No exceptions noted. |
| f. Endorsement agrees with payee. | f. No exceptions noted. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

Leesville Junior High School

**Vernon Parish School Board
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Leesville Junior High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2011 and January 2012. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No exceptions noted.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. One exception noted, in which an outstanding check was over 90 days old.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. One exception noted, in which an outstanding check was over 90 days old.

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Leesville Junior High School

Receipts

Procedures

Findings

- | | |
|---|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and no exceptions noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. No exceptions noted. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. Three exceptions noted. Two of the three did not have correct ticket reconciliations and one of the three had no reconciliation or supporting documentation. |

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Leesville Junior High School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. Seven exceptions noted. Four of the seven related to athletic officials not signing off verifying receipt of payment. Three of the seven did not have adequate supporting documentation.
d. Invoice amount agrees with check amount.	d. Three exceptions noted, in which no receipt was attached. Therefore, could not verify amount of check.
e. Charge is supported by proper documentation.	e. Five exceptions noted that did not have adequate documentation.
f. Endorsement agrees with payee.	f. Not applicable; bank does not provide information to the school in the bank statement.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. Three exceptions noted, in which no receipt was attached. Therefore, could not test the check.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. Five exceptions noted. Three of the five exceptions noted, in which no receipt was attached. Therefore, could not test the check. There were also two of the five exceptions, in which purchase orders were written after the date of purchase or purchase orders were not signed by principal.

Vernon Middle School

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Vernon Middle School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2011 and December 2011. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No interfund transfers.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Vernon Middle School

Receipts

Procedures

Findings

- | | |
|---|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and no exceptions noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. No exceptions noted. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. No exceptions noted. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Vernon Middle School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2012 while on the premises and determined that one bill contained a late fee of \$24. All checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. No exceptions noted.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

Optional School

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Optional School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for November 2011 and March 2012. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No exceptions noted.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Optional School

Receipts

Procedures

Findings

- | | |
|---|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and no exceptions noted. |
| 2. Select three receipts on a random basis and perform the following procedures: | 2. Of the three receipts selected for testing, the following exceptions were noted: (School only had 3 receipts for the year) |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. No exceptions noted. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. Not applicable; all receipts were from the School Board. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Optional School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2012 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation.
2. Select three disbursements on a random basis and test for the following attributes:	2. Of the three disbursements tested, the following exceptions were noted: (School only had 3 disbursements for the year)
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. Not applicable; bank does not provide information to the school in the bank statement.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

President
Randi Gleason

Superintendent
Jackie D. Self

Vice-President
John Blankenbaker

Vernon Parish School Board

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BOARD MEMBERS:

District One
Doug Brandon
Randi Gleason
Mel Harris
Robert Pynes, Jr.
Steve Woods

District Two
Jerry L. Jeane

District Three
Richard Schwartz

District Four
Randy Martin

District Five
Michael Perkins

District Six
Vernon L. Travis, Jr.

District Seven
John Blankenbaker

District Eight
Gerald Cooley

Response to Student Activity Funds Findings:

All schools will ensure they are following proper procedures and guidelines for school accounting. School bookkeepers will be retrained on any weaknesses found and informed to follow all student activity policies and procedures.

Estimated completion date: March 1, 2013

"An Equal Opportunity Employer"